46.990 Penalties.

- (1) Any county or district officer authorized by law to make collections of funds for the state who fails or refuses to pay over to the state the funds so collected at the time he is required by law to report the collections to any state department shall be required to pay a penalty of ten percent (10%) on all funds not so paid.
- (2) Any officer who fails or neglects to perform any duty required of him by KRS 46.030(1) shall be fined not less than fifty dollars (\$50) nor more than one hundred dollars (\$100) for each offense.
- (3) Any officer who fails to use any book, blank, or record required to be used under KRS 46.020, or who willfully refuses to make any report required by the Department for Local Government under the provisions of KRS 46.010 or 46.020, shall be subject to indictment in the Franklin Circuit Court, and upon conviction shall be fined not less than twenty-five dollars (\$25) nor more than five hundred dollars (\$500) for each offense.

Effective: July 15, 2010

History: Amended 2010 Ky. Acts ch. 117, sec. 39, effective July 15, 2010. -- Amended 2007 Ky. Acts ch. 47, sec. 33, effective June 26, 2007. -- Amended 1998 Ky. Acts ch. 69, sec. 21, effective July 15, 1998. -- Amended 1986 Ky. Acts ch. 374, sec. 10, effective July 15, 1986. -- Amended 1976 Ky. Acts ch. 28, sec. 3. -- Amended 1974 Ky. Acts ch. 74, Art. II, sec. 9(1). -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4248, 4606a-3, 4701a-3.